



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr Sam Moody
Secretary, Adelaide Branch
Musicians' Union of Australia
165 Hutt Street
ADELAIDE SA 5000

Dear Mr Moody

Re Financial Return – Adelaide Branch – year ending 30 June 2005 (FR2005/485)

Thank you for lodging the above financial documents. They were received on 23 December 2005.

The documents appear to comply substantially with the requirements of the RAO Schedule and the Industrial Registrar's Guidelines. However I draw your attention to the following issue which you should rectify in next year's return.

s272(5) Notice

Note 2 "Notice Required Under Workplace Relations Act" refers to the repealed s274 of the unamended Workplace Relations Act. Future Notices should refer to and reflect the text of s272, subsections (1), (2) and (3) of the RAO Schedule.

The documents have been filed and there is no further action required.

Yours sincerely

A handwritten signature in black ink that reads "Stephen Kellett".

Stephen Kellett
Assistant Manager, Sydney Registry

23 January 2006



Barry Jenkins
 Deputy Industrial Registrar
 Australian Industrial Registry
 Level 8 Terrace Towers
 80 William St East Sydney NSW 2011

Musicians Union of Australia
 Adelaide Branch
 165 Hutt St Adelaide
 ph 8232 2388
 mob 0412 933 865
 email musosa@bigpond.net.au

14th December 2005

Dear Sir

Certificate of Secretary

S268 of Schedule 1B *Workplace Relations Act 1996*

I, Sam Moody, being the Secretary of the Musicians' Union of Australia - Adelaide Branch certify:

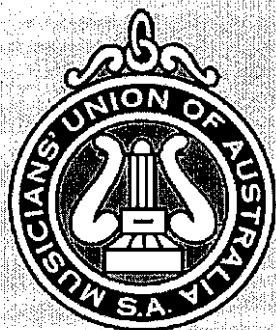
- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- that the full report was placed online for download from the MUA website. A Newsletter (extract attached) was emailed or posted to our members on the 22nd of November 2005 directing them to the copy of the Full Report and advising them that a General Meeting of the Union would be held on the 13th of December 2005 thus allowing 21days notice as per (s265(5)); and
- that the full report was presented to a general meeting of members of the reporting unit on the 13th of December 2005; in accordance with section 266 of the RAO Schedule. Unfortunately the meeting was inquorate.

Yours Faithfully

Sam Moody
 Secretary
 Musicians Union of Australia - Adelaide Branch

THE SA MUSICIAN

December 2005



**Adelaide Branch
Committee of
Management:**

Alan Hewitt (President)
John Lyle (Vice-President)
Doug Clarke (Vice-Pres)
Sam Moody (Sec/Tres)

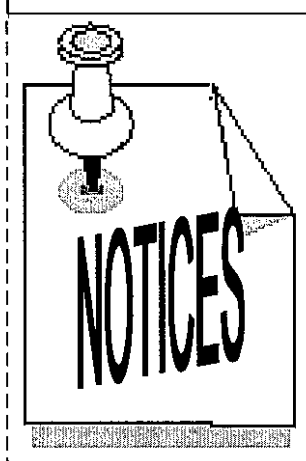
Committee:

Frank Althuisen
Michael Bevan
Rob Boundy
Don Brow
Ian Fiddian
Gerry McEwan
Vashti Tyrrell
John Woodards

Trustees:

Frank Althuisen
Doug Clarke
Bob Guy

165 Hutt St, Adelaide 5000, Tel: 08 8232 2388 Email: musosa@bigpond.net.au



ANNUAL GENERAL MEETING

of the

**Musicians' Union of Australia
Adelaide Branch**

**Tuesday 13th December 2005
7.30pm**

165 Hutt St. Adelaide

2005 AUDIT

Members are advised that the Full 2004/2005 Audit of the Adelaide Branch of the Musicians' Union is available for download from the MUA website.

<http://www.musicians.asn.au/union/sa/MUASAAudit05.pdf>

Members who do not have internet access are invited to either visit or telephone the office to view or arrange a copy to be delivered.

The Full Report will be tabled for discussion at the General Meeting on the 13th of December at 7.30pm.

WORK CHOICES BILL

As outlined in the special newsletter last week the Government's *Work Choice Bill* is currently being rushed through Parliament. Last week a Senate Committee was convened to hear submissions. Its report is due

presently. However, it is expected to recommend only minor amendments to the *Bill* despite the overwhelming majority of submissions condemning its intentions and the need for its implementation. It is expected the *Bill* will be passed when the Senate next sits - November 28 - December 8.

Its implications for working musicians will be discussed at the Annual General Meeting.

I expect to send further details to all members once the *Bill* has become Law.

CONTACT DETAILS

Please provide the office with your email details as enables it information to be relayed more immediately. In addition newsletters are now available via email. Members are also asked to update contact details for the publishing of the Members Contact Book.

Sam Moody

**MUSICIANS' UNION OF AUSTRALIA - ADELAIDE BRANCH
INDEPENDENT AUDITORS REPORT FOR THE YEAR ENDED 30TH JUNE,
2005.****Scope.**

I have audited the financial statements comprising Balance sheet, Income and Expenditure Statement, Statement of Cash Flows and Notes to the Accounts, (resulting in a Net Operating Loss of \$17,193), of the MUSICIANS' UNION OF AUSTRALIA, ADELAIDE BRANCH, for the year ended 30th June, 2005. The Committee of Management of the branch are responsible for the preparation and true and fair presentation of the financial statements and the information contained therein. I have conducted an independent audit of the financial statements in order to express an opinion on them to the members of the branch.

Audit Approach

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurances as to whether the financial statements are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards and the Workplace Relations Act 1996, and my understanding of its financial position, the results of its operations and its cash flows.

The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

While I considered the effectiveness of internal controls over financial reporting when determining the nature and extent of my procedures, my audit was not designed to provide assurance on internal controls. My audit did not involve an analysis of the prudence of financial decisions made by officers, or the Committee of the Branch.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In my opinion:

- a) satisfactory accounting records have been kept by the Branch so far as appears from my examination of these books, including:
 - i. records of the source and nature of the income of the Branch (including income from members); and
 - ii. records of the nature and purposes of the expenditure of the Branch:
- b) the accounts and statements prepared under sec 273 of the Workplace Relations Act 1996 have been properly drawn up so as to give a true and fair view of:-
 - i. the financial affairs of the Branch as at 30th June, 2005, and
 - ii. the income and expenditure and the Result of the Branch for the year;
- c) the accounts have been prepared in accordance with applicable Australian Accounting Standards.

Where necessary I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of my audit.

.....
D. R. LOWE.

Registered Company Auditor

Dated... 8.11.2005



Musicians Union of Australia
Adelaide Branch
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Committee Of Management Statement

On the 7th of November 2005 the Committee of Management of the Musicians' Union of Australia - Adelaide Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30th June 2005.

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial affairs of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member of Registrar; and
 - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

Alan Hewitt
President
Musicians' Union of Australia - Adelaide Branch

7th November 2005



Musicians Union of Australia
Adelaide Branch
165 Hutt St Adelaide
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STATEMENT OF THE ACCOUNTING OFFICER FOR THE YEAR END 30TH JUNE, 2005

I, **SAMUEL JAMES MOODY**, being the officer responsible for keeping the accounting records of the Musicians' Union of Australia, Adelaide Branch, certify that as at 30th June, 2005 the number of members of the organisation was 287.

In my opinion:-

- (a) The accompanying Accounts are drawn up so as to give a true and fair view of the financial affairs of the organisation as at 30th June, 2005
- (b) A record has been kept of all moneys paid by, or collected from, members of the organisation, and all moneys so paid or collected have been credited to the bank accounts to which those moneys are to be credited, in accordance with the rules of the organisation.
- (c) Before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation.
- (d) Funds of the organisation raised by compulsory levies or voluntary contributions by members, or funds other than the General Fund, were operated in accordance with the rules of the organisation, and no payments were made out of any such fund for a purpose other than those for which the fund was operated.
- (e) No loan or other financial benefits, other than remuneration in respect of their employment with the organisation, were made to persons holding office in the organisation.
- (f) The register of members of the branch was maintained in accordance with the Act.
- (g) The Accounts have been prepared in accordance with applicable Australian Accounting Standards.

Signed at Adelaide this 12th day of October 2005


.....
SAMUEL JAMES MOODY

Sam Moody
Secretary-Musicians Union of Australia

MUSICIANS' UNION OF AUSTRALIA - ADELAIDE BRANCH

OPERATING REPORT

This Operating Report covers the activities of the Musicians' Union of Australia - Adelaide Branch, for the financial year ended 30th June 2005, the results of those activities and any significant changes in the nature of those activities during the year.

1. Principal Activities of the Branch

The principal activities of the Adelaide Branch during the past year fell into the following categories:

Implementation of the decisions of the Branch Committee and Federal Council

Industrial support including representation of individual member grievances, advice on legal and legislative matters.

The administration of Federal and State Awards.

Communications to members via quarterly newsletters and to the broader community via media releases and interviews in support of campaigns.

The Branch has consulted with the United Trades and Labor Council (UTLC) and State and Federal Governments in the development of policy with regard to working musicians.

The development and implementation of a range of services for Secondary School Musicians.

The Branch has also been involved in lobbying and negotiations with different levels of Government and key industry organisations around issues of importance to MUA members, eg the retention of musicians as *deemed employees* via the Regulations of the *Workers Rehabilitation and Compensation Act 1986*, developing Government Arts Policy.

2. Right of Members to Resign

All members of the Union have the right to resign from the Union in accordance with Rule 14 (1) and 14 (3) of the Union Rules, (and Section 264 of the *Workplace Relations Act 1996*)

3. Membership of the Branch

There were 287 members of the Branch as at 30th June 2005

4. Employees of the Adelaide Branch


As at the 30th of June 2005 the Branch employed 1 part time employee

5. Adelaide Branch Committee of Management

The following persons were members of the Branch Committee of Management, during the year ended 30th June 2005

President	Hewitt	T. Alan
Vice President	Clarke	Douglas G
Vice President	Lyle	John G
Secretary/Treasurer	Moody	Samuel J
Committee Member	Althuizen	Franciscus H
Committee Member	Brow	Donald
Committee Member	Fiddian	Ian
Committee Member	Bevan	Michael*
Committee Member	McEwen	Gerard R
Committee Member	Woodards	John H
Committee Member	Tyrrell	Vashti
Committee Member	Boundy	Robert*
Trustee	Clarke	Douglas G.
Trustee	Althuizen	Franciscus H*
Trustee	Guy	Robert W.

Note: All positions (except for secretary/treasurer) elected for two years on 19th November 2004. (* denotes changes to committee since June 30 2004.)


.....
SAM MOODY, BRANCH SECRETARY
12 September 2005

**MUSICIANS' UNION OF AUSTRALIA
ADELAIDE BRANCH
BALANCE SHEET
AS AT 30TH JUNE, 2005**

30/6/2004		30/6/2005
	ACCUMULATED FUNDS	
355,180	General Fund	337,987
345	Non Union Trust Fund	345
<u>23,475</u>	Musicians' Mortuary Benefit Fund	<u>23,772</u>
<u>\$379,000</u>	TOTAL FUNDS	<u>\$362,104</u>
	which are represented by:-	
	CURRENT ASSETS	
1,989	Cash on Hand	200
8,515	Cash at Bank	2,702
10,500	CBA Term Deposit	0
0	ING Deposit Account	116,013
113,057	Savings & Loans Deposits	0
16,275	Musicians' Mortuary Benefit Trust A/c	17,108
<u>150,336</u>		<u>136,023</u>
	CURRENT LIABILITIES	
5,558	Creditors	6,985
6,916	Provision for Employee Entitlements	6,148
<u>12,474</u>		<u>13,133</u>
137,862	Working Capital	122,890
	NON-CURRENT ASSETS	
117,000	Land (at Cost)	117,000
172,649	Building (at Cost)	172,649
55,407	Less: Accumulated Depreciation	<u>59,723</u>
117,242		112,926
51,601	Office Furniture & Equipment	55,397
44,705	Less: Accumulated Depreciation	<u>46,109</u>
6,896		<u>9,288</u>
<u>241,138</u>		<u>239,214</u>
<u>\$379,000</u>	NET ASSETS	<u>\$362,104</u>

To be read in conjunction with the attached Notes to the Accounts

**MUSICIANS' UNION OF AUSTRALIA
ADELAIDE BRANCH
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30TH JUNE, 2005**

**Year to
30/6/2004**

**Year to
30/6/2005**

GENERAL INCOME

20,935	Subscriptions	18,372
360	Entrance Fees	240
5,864	Interest Received	9,828
0	Reimbursement	75
22,178	Rent Received	22,073
49,337		50,588

GENERAL EXPENSES

2,310	Accounting and Audit Fees	2,420
1,783	Advertising	1,732
1,760	Affiliation Fees/UTLC	1,797
534	Bank Fees	598
6,589	Depreciation	5,720
2,067	Federal Dues	2,076
869	Insurance	1,040
4,612	Journey Cover	3,939
95	Legal Fees	165
515	Meeting & Conference Expenses	323
573	Postage, Stationery and Computer Software etc.	830
687	Printing	1,098
5,086	Rates & Taxes	5,491
262	Repairs & Maintenance	828
30,027	Salaries - Secretary	32,040
768	Annual Leave Provision	(768)
0	Travel	0
2,500	Secretarial & Office Expenses	2,775
2,703	Superannuation	2,884
2,099	Telephone	2,167
569	Workcover	626
0	Sundry	0
66,408	TOTAL EXPENSES	67,781

(17,071)	NET PROFIT/(LOSS) REPORTED FOR THE YEAR	(17,193)
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372,251	GENERAL FUND BALANCE AT BEGINNING OF YEAR	355,180
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<u>\$355,180</u>	GENERAL FUND BALANCE AT END OF YEAR	<u>\$337,987</u>
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**MUSICIANS' UNION OF AUSTRALIA
ADELAIDE BRANCH
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30TH JUNE, 2005**

**Year to
30/6/2004**

**Year to
30/6/2005**

NON UNION TRUST FUND

INCOME

0	Interest Received	0
0	Deposits Received	0
<u>0</u>		<u>0</u>

EXPENSES

0	Bank Fees	0
0	Fund Disbursement	0
<u>0</u>		<u>0</u>

0 **SURPLUS FOR YEAR** 0

345 **TRUST FUND BALANCE AT BEGINNING OF YEAR** 345

\$345 **TRUST FUND BALANCE AT END OF YEAR** \$345

MUSICIANS' MORTUARY BENEFIT FUND

INCOME

887	Interest Received	697
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EXPENSES

0	Bank Fees	0
0	Mortuary Benefit Payment	400
<u>0</u>		<u>400</u>

887 **SURPLUS/(DEFICIT) FOR YEAR** 297

22,588 **BENEFIT FUND BALANCE AT BEGINNING OF YEAR** 23,475

\$23,475 **BENEFIT FUND BALANCE AT END OF YEAR** \$23,772

**MUSICIANS' UNION OF AUSTRALIA
ADELAIDE BRANCH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE, 2005**

Year to 30/6/2004		Year to 30/6/2005
	Cash Flows from Operating Activities	
21,295	Receipts from subscriptions, fees & levies	18,612
22,178	Receipts from other income	22,148
5,864	Interest received	9,828
(17,339)	Payments for branch administration	(18,040)
(33,298)	Payments for salaries and superannuation	(35,550)
<u>(14,108)</u>	Payments to Federal Council	<u>(7,813)</u>
(15,408)	Net cash used in Operating Activities	(10,815)
	Cash Flows from Investing	
0	Receipts from Equipment Sales	0
<u>0</u>	Payments for equipment	<u>(3,796)</u>
0	Net Cash used in Investing Activities	(3,796)
	Cash Flows from Financing Activities	
11,545	Transfers to Musicians' Mortuary Benefits Fund	(535)
<u>0</u>	Transfers to Non Union Trust Fund	<u>0</u>
11,545	Net Cash provided by Financing Activities	<u>(535)</u>
(3,863)	Net increase/decrease in cash held	(15,146)
<u>137,924</u>	Cash at the beginning of the year	<u>134,061</u>
<u>\$134,061</u>	Cash at the end of the year	<u>\$118,915</u>

**MUSICIANS' UNION OF AUSTRALIA
ADELAIDE BRANCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE, 2005**

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

In the opinion of the Officers, the Union is a Non-reporting entity, because there are unlikely to exist users who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, the Accounts are "Special Purpose Financial Reports" that have been prepared solely to meet the requirements of the Committee of Management, and the Members.

The statements have been prepared in accordance with the following Accounting Standards and other mandatory professional reporting requirements:

AAS 1	Profit and Loss Statement or other Operating Statements
AAS 5	Materiality
AAS 6	Accounting Policies
AAS 8	Events Occurring after Balance Date

The Accounts have been prepared under the historical cost convention whereby all Assets have been recorded at the lower of their cost or estimated net realisable value. No adjustments have been made to take into account changing money values or current valuations of Non-Current Assets, or their impact on operating results.

The following is a summary of the significant accounting policies adopted by the Union in the preparation of the financial statements:

(a) Non Current Assets

Freehold land and buildings are brought to account at cost. No attempt has been made to revalue the land or building to current market value. A current rating notice records a value of \$520,000.

Depreciation, using the diminishing value method, has been provided for in the Accounts on all Non-Current Assets, so as to allocate their cost over their estimated remaining useful life.

(b) Employee Entitlements

Provision is made for the Union's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages, salaries, annual and long service leave which will be settled after one year, have been measured at their nominal amount. Contributions made by the Union to employee superannuation funds are charged as expenses when incurred.

(c) Income Tax and Goods and Services Tax

No Provision for Income Tax has been made in the Accounts, as the Union is exempt under Section 23 of the Income Tax Assessment Act. The Union is not registered for GST purposes.

(d) Subscriptions

Members Subscription income has been brought to account on a cash basis during the course of the year

**MUSICIANS' UNION OF AUSTRALIA
ADELAIDE BRANCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE, 2005.**

2 NOTICE REQUIRED UNDER WORKPLACE RELATIONS ACT

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provision of subsections (1), (2) and (3) of Section 274, which reads as follows:-

- “(1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such a manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under subsection (1) at the request of a member or the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.”

3. RECONCILIATION OF CASH FLOWS

Reconciliation of cash:

For the purposes of the statement of cash flows, cash includes cash on hand, at bank, and on deposit. Cash at the end of the year is reconciled to the related items in the balance sheet as follows:

2004		2005
8,515	Cash at Bank	2,702
1,989	Cash on Hand	200
0	ING Deposit Account	116,013
<u>123,557</u>	Savings & Loans Deposits	<u>0</u>
		\$ <u>118,915</u>
		\$ <u>134,061</u>

Reconciliation of net cash provided by/(used in) operating activities to operating profit/(loss):

2004		2005
(17,071)	Operating profit/(loss)	(17,194)
6,589	Depreciation	5,720
768	Annual Leave	(768)
0	(Increase)/Reduction in sundry debtors	0
<u>(5,694)</u>	Increase/(Reduction) in creditors	<u>1,427</u>
		\$ <u>(10,815)</u>
		\$ <u>(15,408)</u>